

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<hr/>		X
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
Delphi Corporation, et al.	:	(Jointly Administered)
	:	
Debtors	:	
<hr/>		X

**NOTICE OF TRANSFER OF RECLAMATION CLAIM AND
CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)**

TO: MAC ARTHUR CORPORATION
("Assignor")
3190 Tri-Park Drive
Grand Blanc, MI 48439-0010

As of February 21, 2007, Assignor's claims against Debtor in the principal amount of \$591,202.72 (the "Claim") have been transferred to the following Assignee:

JPMorgan Chase Bank, N.A.
270 Park Avenue
New York, NY 10017
Attention: Neelima Veluvolu
Telephone: (212) 270-2150
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

The Evidence of Transfer of Claims is attached as Exhibit A and the Assignee's payment instructions are attached as Exhibit B. The Proofs of Claim and Reclamation Letter are attached hereto as Exhibit C. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:**

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Attn: Northwest Airlines Claims Processing One Bowling Green Station, P.O. Box 5005 New York, New York 10274-5005	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004

**PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT
THE FOLLOWING ADDRESS:**

JPMorgan Chase Bank, N.A.
270 Park Avenue
New York, NY 10017
Attention: Neelima Veluvolu
Telephone: (212) 270-2150
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

WITH A COPY TO :

Kirkpatrick & Lockhart Preston Ellis Gates LLP
599 Lexington Avenue
New York, NY 10022
Attention: Steven H. Epstein
Telephone: (212) 536-4830
Facsimile: (212) 536-4001
E-mail : sepstein@klgates.com

**If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT
TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR
ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS
PROCEEDING.**

Dated: March 6, 2007

JPMORGAN CHASE BANK, N.A.

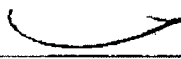
By: 
Name: _____
Title: **Andrew Opel**
Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

-----X

	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
<u>Delphi Corporation,</u>	:	
	:	(Jointly Administered)
Debtors	:	

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EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto **JPMorgan Chase Bank, N.A.**, its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court, Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

IN WITNESS WHEREOF, dated the 21 day of February, 2007,

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

By: Thomas F. Barrett
Name: Thomas F. Barrett
Title: VP Finance & Business Development

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By:  _____

Name: _____

Title: _____
Authorized Signatory

Accepted and agreed to as of this 21 date of
February, 2007

Mac Arthur Corporation as Assignor

By: _____

Name: _____

Title: _____

EXHIBIT B

Assignee's Payment Instructions

Assignee's Payment Instructions

Wire:

Name of Bank:	JPMorgan Chase Bank, N.A.
Routing Transit/ABA number:	021000021
Name of Account:	SPS High Yield Loan Trading
Account Number:	544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley
Macarthur Corporation
Winegarden, Lindholme & Robertson, P.L.C
G-9460 S. Saginaw Street Suite A
Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation
June 23, 2006
Page 2

Reconciled Amount \$154,170.00

Based on the foregoing, the Debtors have identified in the attached analysis a potential reclamation claim amount that the Debtors propose as valid, subject to assertion of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Reconciled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.¹

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

¹ The Debtors reserve all their rights and remedies, in law and in equity, to collect or pursue all prepetition credits outstanding, including, without limitation, to setoff such amounts against the allowed amount, if any, of your reclamation claim.

Macarthur Corporation
June 23, 2006
Page 3

Reconciled Amount \$154,170.00

- (vi) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptcy Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses at any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final allowance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton
Re: Delphi Reclamations
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing herein shall preclude or otherwise prejudice any of the Debtors' rights to contest or raise any defense or counterclaim in law or in equity, to any reclamation claim or other

Macarthur Corporation
June 23, 2006
Page 4

Reconciled Amount \$154,170.00

demand for reclamation. Moreover, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations@delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures
cc: John D. Sheehan


Macarthur Corporation
June 23, 2006
Page 5

Reconciled Amount \$154,170.00

AGREEMENT

In accordance with paragraph 2, section (b)(iii) of the Order, Macarthur Corporation agrees to the terms of this Amended Statement of Reclamation.

Macarthur Corporation

By: 
(signature)

Dated: 6-27-06

Thomas F Barrett
(print or type name)

VP Finance & Business Development
(print or type title)

DISAGREEMENT

In accordance with paragraph 2, section (b)(iv) of the Order, Macarthur Corporation disputes the terms of this Amended Statement of Reclamation and encloses the information required by paragraph 2, section (b)(iv) of the Order.

Macarthur Corporation

By: _____
(signature)

Dated: _____

(print or type name)

(print or type title)

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">COPY</div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0; text-align: center;"> RECEIVED AUG 04 2006 KURTZMAN CARSON </div> <p style="font-size: 0.8em; margin-top: 5px;">THIS SPACE IS FOR COURT USE ONLY</p>
Name of Debtor <u>Delphi Automotive Systems, LLC.</u>	Case Number <u>05-44640</u>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Mac Arthur Corporation</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <u>Thomas F. Barrett</u> <u>Mac Arthur Corporation</u> <u>3190 Tri-Park Drive</u> <u>Grand Blanc, MI. 48439-0010</u> Telephone number: <u>(810) 606-1777</u>	Account or other number by which creditor identifies debtor: <u>See Attached Detail</u>	
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <div style="margin-top: 10px;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: right; font-size: 0.8em;">(date) (date)</div> </div>		
2. Date debt was incurred: <u>01/28/03-10/07/05</u>	3. If court judgment, date obtained: 	
4. Total Amount of Claim at Time Case Filed: \$ <u>432,705.04</u> <u>0</u> <u>0</u> <u>\$432,705.04</u> <div style="text-align: center; font-size: 0.8em;">(unsecured) (secured) (priority) (Total)</div> <p style="font-size: 0.8em;">If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</p> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>	
6. Unsecured Nonpriority Claim \$ <u>432,705.04</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>07/19/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Thomas Barrett VP Finance & Business Dev.</u>	

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Automotive Systems LLC
Case # 05-44640

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

Mac Arthur Account #	Customer	Balance as of 7/18/2006
2652	Delphi Automotive Systems LLC	\$9,845.40
1019	Delphi Automotive Systems LLC	\$31,315.56
6319	Delphi Automotive Systems LLC	\$82,127.11
2801	Delphi Automotive Systems LLC	\$14,956.40
2806	Delphi Automotive Systems LLC	\$1,487.08
2661	Delphi Automotive Systems LLC	\$51,554.37
2662	Delphi Automotive Systems LLC	\$15,314.32
2513	Delphi Automotive Systems LLC	\$241.20
2650	Delphi Automotive Systems LLC	\$176,554.97
2665	Delphi Automotive Systems LLC	\$84,520.92
2800	Delphi Automotive Systems LLC	\$36,912.81
2803	Delphi Automotive Systems LLC	\$8,772.40
2804	Delphi Automotive Systems LLC	\$690.00
1025	Delphi Automotive Systems LLC	\$212.43
6324	Delphi Automotive Systems LLC	\$127,761.14
6134	Delphi Automotive Systems LLC	\$3,672.00
6318	Delphi Automotive Systems LLC	\$40,385.30
2710	Delphi Automotive Systems LLC	\$91,061.14
2709	Delphi Automotive Systems LLC	\$18,421.02
2705	Delphi Automotive Systems LLC	\$195.00
6880	Delphi Automotive Systems LLC	\$31,563.68
6881	Delphi Automotive Systems LLC	\$11,132.40
6884	Delphi Automotive Systems LLC	\$1,948.50
1023	Delphi Automotive Systems LLC	\$630.00
1030	Delphi Automotive Systems LLC	\$95,599.89
		\$936,875.04
less: payment received		\$350,000.00
less: administrative claim for Reclamation		\$154,170.00
Total Unsecured Claim		\$432,705.04

Invoice detail not provided due to voluminous nature. There are over 2000 invoices making up this total.

Reclamation claim amount of \$154,170 not included in this claim per the note on the top of Form B10.

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>Delphi Mechatronic Systems, Inc.</u>	Case Number <u>05-44567</u>	 <small>THIS SPACE IS FOR COURT USE ONLY</small>
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Mac Arthur Corporation</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <u>Thomas F. Barrett</u> <u>Mac Arthur Corporation</u> <u>3190 Tri-Park Drive</u> <u>Grand Blanc, MI 48439-0010</u> Telephone number: <u>(810) 606-1777</u>		
Account or other number by which creditor identifies debtor: <u>2950</u>	Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends	
1. Basis for Claim <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ </div> <div style="width: 45%;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div> </div> </div>		
2. Date debt was incurred: <u>07/11/05-09/27/05</u>	3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ <u>1627.68</u> (unsecured) <u>0</u> (secured) <u>0</u> (priority) <u>\$1627.68</u> (Total) <small>If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>	
6. Unsecured Nonpriority Claim \$ <u>1627.68</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		<small>THIS SPACE IS FOR COURT USE ONLY</small>
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>07/19/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Thomas Barrett VP Finance & Business Dev.</u>	

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Mechatronic Systems, Inc.
Case# 05-44567

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

2950 Delphi Mechatronic Systems

Invoice #	P.O.	Date	Amount
310211	9571-53055	7/11/2005	\$74.40
317212	9571-53615	7/11/2005	\$631.20
317394	9571-53615	7/11/2005	\$126.24
312737	9571-53055	7/18/2005	\$74.40
317969	9571-53615	7/18/2005	\$126.24
317967	9571-53055	8/8/2005	\$37.20
319653	9571-53055	8/9/2005	\$74.40
318936	9571-53055	8/16/2005	\$74.40
319654	9571-53055	8/23/2005	\$74.40
321447	9571-53055	8/30/2005	\$74.40
321448	9571-53055	9/7/2005	\$37.20
322389	9571-53055	9/12/2005	\$74.40
322391	9571-53055	9/21/2005	\$74.40
324218	9571-53055	9/27/2005	<u>\$74.40</u>
Total			\$1,627.68

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Diesel Systems Corporation
Case # 05-44612

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

2639 Delphi Diesel Systems

Invoice #	P.O.	Date	Amount
320754	550006399	8/10/2005	\$300.00
321344	550006399	9/8/2005	\$187.50
324562	550006399	9/12/2005	\$412.50
326789	550006399	9/27/2005	\$862.50
326791	550006399	9/30/2005	<u>\$937.50</u>
Total			\$2,700.00